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# STATE OF INDIANA

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DEPARTMENT OF LOCAL GOVERNMENT FINANCE



INDIANA GOVERNMENT CENTER NORTH  
100 N SENATE AVENUE N1058(B)  
INDIANAPOLIS IN 46204  
PHONE (317) 232-3777  
FAX (317) 974-1629

**TO: Spencer County Auditor**

**FROM: Department of Local Government Finance**

**RE: 2022 Certified Budget Order**

**DATE: Tuesday, December 21, 2021**

Enclosed is the certified 2022 Budget order for your county. Please make one copy of all rates, levies, and budgets for retention in County Auditor's office.

The following events occurred that led to the issuance of this order:

- County Assessor delivered the ratio study to the DLGF on 03/02/21 (Due 03/01/21).
- Ratio study was approved by the DLGF on 03/11/21.
- County Auditor certified net assessed values to the DLGF on 08/11/21 (Due 08/02/21).
- DLGF certified the Budget Order on 12/21/2021 (Due 12/31/21).

Pursuant to IC 6-1.1-22-4, immediately upon the receipt of the tax duplicate, the County Auditor shall give notice of the rate of tax per one hundred dollars (\$100) of assessed valuation to be collected in the county for each purpose and the total of the rates in each taxing district. This notice shall be published three (3) times with each publication one (1) week apart. The notice shall be printed in two (2) newspapers which represent different political parties and which are published in the county. However, if two (2) newspapers which represent different political parties are not published in the county, the notice shall be printed in one (1) newspaper.

**STATE OF INDIANA  
DEPARTMENT OF LOCAL GOVERNMENT FINANCE**

**ORDER**

IN THE MATTER OF THE BUDGET  
AND TAX RATES FOR 2021 PAYABLE 2022 FOR  
SPENCER COUNTY

THIS DEPARTMENT NOW ORDERS the attached budgets and rates for the various taxing units in the abovementioned county shall be the budgets and rates for the year 2022. The County Auditor is directed to prepare the tax duplicate in accordance with this order. Each of the several legislative bodies and the administrative officers of each of the municipal corporations are directed to allocate the funds to be derived in such a manner that the expenditures for the ensuing year shall not exceed the amount to be derived from the attached rates and no expenditures shall exceed the maximum included in the separate and several budget classifications. Nor may alterations be made in any budget or any separate budget classifications, other than specified in this order, except as provided for in IC 6-1.1-18-5.

The County Auditor is directed to make this Order a part of the permanent record to be used in the preparation of the tax duplicate.

**Dated this December 21, 2021**

**DEPARTMENT OF LOCAL GOVERNMENT FINANCE**



**Wesley R. Bennett, Commissioner**

**STATE OF INDIANA  
DEPARTMENT OF LOCAL GOVERNMENT FINANCE**

**2022 TAX RATES  
(Per Taxing District)**

**Year : 2022  
County: 74 Spencer**

|     |                        | <i>FOR COMPARISON<br/>ONLY</i> |                               |
|-----|------------------------|--------------------------------|-------------------------------|
|     | <u>Taxing District</u> | <u>2022<br/>District Rate</u>  | <u>2021<br/>District Rate</u> |
| 001 | CARTER TWP             | 1.3401                         | 1.5232                        |
| 002 | DALE TWP               | 2.0926                         | 2.2461                        |
| 003 | SANTA CLAUS CARTER TWP | 1.7662                         | 1.9285                        |
| 004 | CLAY TWP               | 1.2989                         | 1.4737                        |
| 005 | SANTA CLAUS CLAY TWP   | 1.7580                         | 1.9204                        |
| 006 | GRASS TWP              | 1.2844                         | 1.4603                        |
| 007 | CHRISNEY TWP           | 2.0748                         | 2.2387                        |
| 008 | NORTH HAMMOND TWP      | 1.4640                         | 1.6324                        |
| 009 | SOUTH HAMMOND TWP      | 1.4500                         | 1.5323                        |
| 010 | GRANDVIEW TWP          | 2.3505                         | 2.4635                        |
| 011 | HARRISON TWP           | 1.2800                         | 1.4565                        |
| 012 | SANTA CLAUS HARRISON   | 1.7761                         | 1.9405                        |
| 013 | HUFF TWP               | 1.2721                         | 1.4474                        |
| 014 | JACKSON TWP            | 1.3581                         | 1.5321                        |
| 015 | GENTRYVILLE TWP        | 2.2940                         | 2.4593                        |
| 016 | LUCE TWP               | 1.6277                         | 1.7157                        |
| 017 | OHIO TWP               | 1.4087                         | 1.4999                        |
| 018 | ROCKPORT TWP           | 3.1352                         | 3.1660                        |
| 019 | RICHLAND TWP           | 2.9211                         | 2.9250                        |

**NOTE: If applicable, conservancy district special assessment rates are not included in the above taxing district rates**

**STATE OF INDIANA**  
**DEPARTMENT OF LOCAL GOVERNMENT FINANCE**  
**2022 Budget Order**

**County: 74 Spencer**  
**Unit: 0000 SPENCER COUNTY**

| <u>Fund</u>   | <u>Fund Name</u>                      | <u>Certified Budget</u> | <u>Certified AV</u> | <u>Certified Levy</u> | <u>Certified Rate</u> |
|---|---------------------------------------|-------------------------|---------------------|-----------------------|-----------------------|
| <b>0101</b>   | <b>GENERAL</b>                        | \$8,958,522             | \$1,887,198,134     | \$7,924,345           | \$0.4199              |
| Budget approved for displayed amount.                                     |                                       |                         |                     |                       |                       |
| Rate reduced to remain within statutory levy limitation.                  |                                       |                         |                     |                       |                       |
| <b>0124</b>   | <b>2015 REASSESSMENT</b>              | \$266,646               | \$1,887,198,134     | \$184,945             | \$0.0098              |
| Budget approved for displayed amount.                                     |                                       |                         |                     |                       |                       |
| Rate reduced per unit request.  |                                       |                         |                     |                       |                       |
| <b>0702</b>   | <b>HIGHWAY</b>                        | \$3,214,635             | \$1,887,198,134     | \$0                   | \$0.0000              |
| Budget approved for displayed amount.                                     |                                       |                         |                     |                       |                       |
| <b>0706</b>   | <b>LOCAL ROAD &amp; STREET</b>        | \$375,000               | \$1,887,198,134     | \$0                   | \$0.0000              |
| Budget approved for displayed amount.                                     |                                       |                         |                     |                       |                       |
| <b>0790</b>   | <b>CUMULATIVE BRIDGE</b>              | \$585,394               | \$1,887,198,134     | \$566,159             | \$0.0300              |
| Department of Local Government Finance approval not required.             |                                       |                         |                     |                       |                       |
| Rate Approved.  |                                       |                         |                     |                       |                       |
| <b>0801</b>   | <b>HEALTH</b>                         | \$300,468               | \$1,887,198,134     | \$298,177             | \$0.0158              |
| Budget approved for displayed amount.                                     |                                       |                         |                     |                       |                       |
| Rate reduced due to increased assessed valuation.                         |                                       |                         |                     |                       |                       |
| <b>2003</b>   | <b>COUNTY 4-H</b>                     | \$0                     | \$1,887,198,134     | \$73,601              | \$0.0039              |
| Rate reduced due to increased assessed valuation.                         |                                       |                         |                     |                       |                       |
| <b>2391</b>   | <b>CUMULATIVE CAPITAL DEVELOPMENT</b> | \$163,000               | \$1,887,198,134     | \$218,915             | \$0.0116              |
| Budget reduced due to advertising constraints.                            |                                       |                         |                     |                       |                       |
| Cum Rate reduced according to calculation described in IC 6-1.1-18.5-9.8. |                                       |                         |                     |                       |                       |
| <b>Unit Total:</b>  |                                       | <b>\$13,863,665</b>     |                     | <b>\$9,266,142</b>    | <b>\$0.4910</b>       |

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

**STATE OF INDIANA**  
**DEPARTMENT OF LOCAL GOVERNMENT FINANCE**  
**2022 Budget Order**

**County: 74 Spencer**  
**Unit: 0001 CARTER TOWNSHIP**

**Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.**

| <u>Fund</u>                                       | <u>Fund Name</u>           | <u>Certified Budget</u> | <u>Certified AV</u> | <u>Certified Levy</u> | <u>Certified Rate</u> |
|---|----------------------------|-------------------------|---------------------|-----------------------|-----------------------|
| <b>0101</b>                                       | <b>GENERAL</b>             | \$21,590                | \$195,666,249       | \$21,132              | \$0.0108              |
| Budget approved for displayed amount.             |                            |                         |                     |                       |                       |
| Rate reduced due to increased assessed valuation. |                            |                         |                     |                       |                       |
| <b>0840</b>                                       | <b>TOWNSHIP ASSISTANCE</b> | \$17,600                | \$195,666,249       | \$16,827              | \$0.0086              |
| Budget approved for displayed amount.             |                            |                         |                     |                       |                       |
| Rate reduced due to increased assessed valuation. |                            |                         |                     |                       |                       |
| <b>Unit Total:</b>                                |                            | <b>\$39,190</b>         |                     | <b>\$37,959</b>       | <b>\$0.0194</b>       |

**IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.**

**STATE OF INDIANA**  
**DEPARTMENT OF LOCAL GOVERNMENT FINANCE**  
**2022 Budget Order**

**County: 74 Spencer**  
**Unit: 0002 CLAY TOWNSHIP**

**Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.**

| <u>Fund</u>                                       | <u>Fund Name</u>           | <u>Certified Budget</u> | <u>Certified AV</u> | <u>Certified Levy</u> | <u>Certified Rate</u> |
|---|----------------------------|-------------------------|---------------------|-----------------------|-----------------------|
| <b>0101</b>                                       | <b>GENERAL</b>             | \$25,650                | \$169,458,671       | \$18,979              | \$0.0112              |
| Budget approved for displayed amount.             |                            |                         |                     |                       |                       |
| Rate reduced due to increased assessed valuation. |                            |                         |                     |                       |                       |
| <b>0840</b>                                       | <b>TOWNSHIP ASSISTANCE</b> | \$8,400                 | \$169,458,671       | \$0                   | \$0.0000              |
| Budget approved for displayed amount.             |                            |                         |                     |                       |                       |
| <b>1111</b>                                       | <b>FIRE</b>                | \$19,200                | \$38,776,335        | \$18,341              | \$0.0473              |
| Budget approved for displayed amount.             |                            |                         |                     |                       |                       |
| Rate reduced due to increased assessed valuation. |                            |                         |                     |                       |                       |
| <b>Unit Total:</b>                                |                            | <b>\$53,250</b>         |                     | <b>\$37,320</b>       | <b>\$0.0585</b>       |

**IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.**

**STATE OF INDIANA**  
**DEPARTMENT OF LOCAL GOVERNMENT FINANCE**  
**2022 Budget Order**

**County: 74 Spencer**  
**Unit: 0003 GRASS TOWNSHIP**

| <u>Fund</u>   | <u>Fund Name</u>                  | <u>Certified Budget</u> | <u>Certified AV</u> | <u>Certified Levy</u> | <u>Certified Rate</u> |
|---|-----------------------------------|-------------------------|---------------------|-----------------------|-----------------------|
| <b>0101</b>   | <b>GENERAL</b>                    | \$37,050                | \$461,934,587       | \$27,254              | \$0.0059              |
| To fund the 2022 budget, this unit is authorized to transfer \$321.00 from the Levy Excess Fund.    |                                   |                         |                     |                       |                       |
| Budget approved for displayed amount.   |                                   |                         |                     |                       |                       |
| Rate reduced due to application of levy excess fund.  |                                   |                         |                     |                       |                       |
| <b>0840</b>   | <b>TOWNSHIP ASSISTANCE</b>        | \$8,000                 | \$461,934,587       | \$4,619               | \$0.0010              |
| Budget approved for displayed amount.   |                                   |                         |                     |                       |                       |
| Rate reduced due to increased assessed valuation.   |                                   |                         |                     |                       |                       |
| <b>1111</b>   | <b>FIRE</b>                       | \$12,000                | \$454,173,863       | \$16,350              | \$0.0036              |
| To fund the 2022 budget, this unit is authorized to transfer \$1,899.00 from the Levy Excess Fund.  |                                   |                         |                     |                       |                       |
| Budget approved for displayed amount.   |                                   |                         |                     |                       |                       |
| Rate reduced due to application of levy excess fund.  |                                   |                         |                     |                       |                       |
| <b>1190</b>   | <b>CUMULATIVE FIRE (Township)</b> | \$52,000                | \$454,173,863       | \$151,240             | \$0.0333              |
| Budget approved for displayed amount.   |                                   |                         |                     |                       |                       |
| Cumulative fund rate cannot be increased over previous years rate until the fund is re-established. |                                   |                         |                     |                       |                       |
| <b>1312</b>   | <b>RECREATION</b>                 | \$1,000                 | \$461,934,587       | \$924                 | \$0.0002              |
| Budget approved for displayed amount.   |                                   |                         |                     |                       |                       |
| Rate reduced due to increased assessed valuation.   |                                   |                         |                     |                       |                       |
| <b>Unit Total:</b>  |                                   | <b>\$110,050</b>        |                     | <b>\$200,387</b>      | <b>\$0.0440</b>       |

**IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.**

**STATE OF INDIANA**  
**DEPARTMENT OF LOCAL GOVERNMENT FINANCE**  
**2022 Budget Order**

**County: 74 Spencer**  
**Unit: 0004 HAMMOND TOWNSHIP**

**Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.**

| <u>Fund</u>                                       | <u>Fund Name</u>                  | <u>Certified Budget</u> | <u>Certified AV</u> | <u>Certified Levy</u> | <u>Certified Rate</u> |
|---|-----------------------------------|-------------------------|---------------------|-----------------------|-----------------------|
| <b>0101</b>                                       | <b>GENERAL</b>                    | \$30,500                | \$62,338,975        | \$29,673              | \$0.0476              |
| Budget approved for displayed amount.             |                                   |                         |                     |                       |                       |
| Rate reduced due to increased assessed valuation. |                                   |                         |                     |                       |                       |
| <b>0840</b>                                       | <b>TOWNSHIP ASSISTANCE</b>        | \$13,750                | \$62,338,975        | \$6,982               | \$0.0112              |
| Budget approved for displayed amount.             |                                   |                         |                     |                       |                       |
| Rate reduced due to increased assessed valuation. |                                   |                         |                     |                       |                       |
| <b>1111</b>                                       | <b>FIRE</b>                       | \$9,500                 | \$50,493,873        | \$12,321              | \$0.0244              |
| Budget approved for displayed amount.             |                                   |                         |                     |                       |                       |
| Rate reduced due to increased assessed valuation. |                                   |                         |                     |                       |                       |
| <b>1190</b>                                       | <b>CUMULATIVE FIRE (Township)</b> | \$15,000                | \$50,493,873        | \$16,310              | \$0.0323              |
| Budget approved for displayed amount.             |                                   |                         |                     |                       |                       |
| Rate Approved.                                    |                                   |                         |                     |                       |                       |
| <b>Unit Total:</b>                                |                                   | <b>\$68,750</b>         |                     | <b>\$65,286</b>       | <b>\$0.1155</b>       |

**IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.**

**STATE OF INDIANA**  
**DEPARTMENT OF LOCAL GOVERNMENT FINANCE**  
**2022 Budget Order**

**County: 74 Spencer**  
**Unit: 0005 HARRISON TOWNSHIP**

**Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.**

| <u>Fund</u>                                       | <u>Fund Name</u>           | <u>Certified Budget</u> | <u>Certified AV</u> | <u>Certified Levy</u> | <u>Certified Rate</u> |
|---|----------------------------|-------------------------|---------------------|-----------------------|-----------------------|
| <b>0101</b>                                       | <b>GENERAL</b>             | \$19,875                | \$105,231,237       | \$26,834              | \$0.0255              |
| Budget approved for displayed amount.             |                            |                         |                     |                       |                       |
| Rate reduced due to increased assessed valuation. |                            |                         |                     |                       |                       |
| <b>0840</b>                                       | <b>TOWNSHIP ASSISTANCE</b> | \$4,050                 | \$105,231,237       | \$3,999               | \$0.0038              |
| Budget approved for displayed amount.             |                            |                         |                     |                       |                       |
| Rate reduced due to increased assessed valuation. |                            |                         |                     |                       |                       |
| <b>1111</b>                                       | <b>FIRE</b>                | \$7,200                 | \$104,145,254       | \$10,727              | \$0.0103              |
| Budget approved for displayed amount.             |                            |                         |                     |                       |                       |
| Rate reduced due to increased assessed valuation. |                            |                         |                     |                       |                       |
| <b>Unit Total:</b>                                |                            | <b>\$31,125</b>         |                     | <b>\$41,560</b>       | <b>\$0.0396</b>       |

**IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.**

**STATE OF INDIANA  
DEPARTMENT OF LOCAL GOVERNMENT FINANCE  
2022 Budget Order**

**County: 74 Spencer  
Unit: 0006 HUFF TOWNSHIP**

**Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.**

| <u>Fund</u>                                       | <u>Fund Name</u>           | <u>Certified Budget</u> | <u>Certified AV</u> | <u>Certified Levy</u> | <u>Certified Rate</u> |
|---|----------------------------|-------------------------|---------------------|-----------------------|-----------------------|
| <b>0101</b>                                       | <b>GENERAL</b>             | \$14,640                | \$75,778,216        | \$11,139              | \$0.0147              |
| Budget approved for displayed amount.             |                            |                         |                     |                       |                       |
| Rate reduced due to increased assessed valuation. |                            |                         |                     |                       |                       |
| <b>0840</b>                                       | <b>TOWNSHIP ASSISTANCE</b> | \$7,000                 | \$75,778,216        | \$3,486               | \$0.0046              |
| Budget approved for displayed amount.             |                            |                         |                     |                       |                       |
| Rate reduced due to increased assessed valuation. |                            |                         |                     |                       |                       |
| <b>1111</b>                                       | <b>FIRE</b>                | \$10,000                | \$75,778,216        | \$9,396               | \$0.0124              |
| Budget approved for displayed amount.             |                            |                         |                     |                       |                       |
| Rate reduced due to increased assessed valuation. |                            |                         |                     |                       |                       |
| <b>Unit Total:</b>                                |                            | <b>\$31,640</b>         |                     | <b>\$24,021</b>       | <b>\$0.0317</b>       |

**IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.**

**STATE OF INDIANA**  
**DEPARTMENT OF LOCAL GOVERNMENT FINANCE**  
**2022 Budget Order**

**County: 74 Spencer**  
**Unit: 0007 JACKSON TOWNSHIP**

**Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.**

| <u>Fund</u>                                       | <u>Fund Name</u>                  | <u>Certified Budget</u> | <u>Certified AV</u> | <u>Certified Levy</u> | <u>Certified Rate</u> |
|---|-----------------------------------|-------------------------|---------------------|-----------------------|-----------------------|
| <b>0061</b>                                       | <b>RAINY DAY</b>                  | \$1,000                 | \$31,581,334        | \$0                   | \$0.0000              |
| Budget approved for displayed amount.             |                                   |                         |                     |                       |                       |
| <b>0101</b>                                       | <b>GENERAL</b>                    | \$16,060                | \$31,581,334        | \$15,633              | \$0.0495              |
| Budget approved for displayed amount.             |                                   |                         |                     |                       |                       |
| Rate reduced due to increased assessed valuation. |                                   |                         |                     |                       |                       |
| <b>0840</b>                                       | <b>TOWNSHIP ASSISTANCE</b>        | \$5,250                 | \$31,581,334        | \$4,990               | \$0.0158              |
| Budget approved for displayed amount.             |                                   |                         |                     |                       |                       |
| Rate reduced due to increased assessed valuation. |                                   |                         |                     |                       |                       |
| <b>1111</b>                                       | <b>FIRE</b>                       | \$8,800                 | \$31,581,334        | \$8,748               | \$0.0277              |
| Budget approved for displayed amount.             |                                   |                         |                     |                       |                       |
| Rate reduced due to increased assessed valuation. |                                   |                         |                     |                       |                       |
| <b>1190</b>                                       | <b>CUMULATIVE FIRE (Township)</b> | \$9,000                 | \$31,581,334        | \$7,801               | \$0.0247              |
| Budget approved for displayed amount.             |                                   |                         |                     |                       |                       |
| Rate Approved.                                    |                                   |                         |                     |                       |                       |
| <b>Unit Total:</b>                                |                                   | <b>\$40,110</b>         |                     | <b>\$37,172</b>       | <b>\$0.1177</b>       |

**IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.**

**STATE OF INDIANA**  
**DEPARTMENT OF LOCAL GOVERNMENT FINANCE**  
**2022 Budget Order**

**County: 74 Spencer**  
**Unit: 0008 LUCE TOWNSHIP**

| <u>Fund</u>   | <u>Fund Name</u>   | <u>Certified Budget</u> | <u>Certified AV</u> | <u>Certified Levy</u> | <u>Certified Rate</u> |
|---|--|-------------------------|---------------------|-----------------------|-----------------------|
| <b>0101</b>   | <b>GENERAL</b>   | \$128,003               | \$96,398,261        | \$91,193              | \$0.0946              |
| The total appropriations were restricted to the prior year total because the signed Budget Form 4 was not submitted in Gateway. |  |                         |                     |                       |                       |
| The total property tax levies were restricted to the prior year total because of improper adoption..                            |  |                         |                     |                       |                       |
| <b>0840</b>   | <b>TOWNSHIP ASSISTANCE</b>                                     | \$22,000                | \$96,398,261        | \$9,833               | \$0.0102              |
| The total appropriations were restricted to the prior year total because the signed Budget Form 4 was not submitted in Gateway. |  |                         |                     |                       |                       |
| The total property tax levies were restricted to the prior year total because of improper adoption..                            |  |                         |                     |                       |                       |
| <b>1312</b>   | <b>RECREATION</b>  | \$30,000                | \$96,398,261        | \$9,833               | \$0.0102              |
| The total appropriations were restricted to the prior year total because the signed Budget Form 4 was not submitted in Gateway. |  |                         |                     |                       |                       |
| The total property tax levies were restricted to the prior year total because of improper adoption..                            |  |                         |                     |                       |                       |
| <b>8604</b>   | <b>SPECIAL FIRE PROTECTION<br/>TERRITORY GENERAL</b>           | \$170,800               | \$96,398,261        | \$144,115             | \$0.1495              |
| The total appropriations were restricted to the prior year total because the signed Budget Form 4 was not submitted in Gateway. |  |                         |                     |                       |                       |
| The total property tax levies were restricted to the prior year total because of improper adoption..                            |  |                         |                     |                       |                       |
| <b>8692</b>   | <b>SPECIAL FIRE PROTECTION<br/>TERRITORY EQUIPMENT REPLACE</b> | \$40,000                | \$96,398,261        | \$27,666              | \$0.0287              |
| The total appropriations were restricted to the prior year total because the signed Budget Form 4 was not submitted in Gateway. |  |                         |                     |                       |                       |
| Cum Rate reduced according to calculation described in IC 6-1.1-18.5-9.8.   |  |                         |                     |                       |                       |
| <b>Unit Total:</b>  |  | <b>\$390,803</b>        |                     | <b>\$282,640</b>      | <b>\$0.2932</b>       |

**IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.**

**STATE OF INDIANA**  
**DEPARTMENT OF LOCAL GOVERNMENT FINANCE**  
**2022 Budget Order**

**County: 74 Spencer**  
**Unit: 0009 OHIO TOWNSHIP**

| <u>Fund</u>  | <u>Fund Name</u>           | <u>Certified Budget</u> | <u>Certified AV</u> | <u>Certified Levy</u> | <u>Certified Rate</u> |
|--|----------------------------|-------------------------|---------------------|-----------------------|-----------------------|
| <b>0061</b>  | <b>RAINY DAY</b>           | \$10,000                | \$688,810,604       | \$0                   | \$0.0000              |
| Budget approved for displayed amount.  |                            |                         |                     |                       |                       |
| <b>0101</b>  | <b>GENERAL</b>             | \$106,009               | \$688,810,604       | \$81,968              | \$0.0119              |
| Budget approved for displayed amount.  |                            |                         |                     |                       |                       |
| Rate reduced due to increased assessed valuation.  |                            |                         |                     |                       |                       |
| <b>0840</b>  | <b>TOWNSHIP ASSISTANCE</b> | \$91,780                | \$688,810,604       | \$59,927              | \$0.0087              |
| Budget approved for displayed amount.  |                            |                         |                     |                       |                       |
| Rate reduced due to increased assessed valuation.  |                            |                         |                     |                       |                       |
| <b>1111</b>  | <b>FIRE</b>                | \$286,000               | \$647,709,539       | \$210,506             | \$0.0325              |
| To fund the 2022 budget, this unit is authorized to transfer \$1,369.00 from the Levy Excess Fund. |                            |                         |                     |                       |                       |
| Budget approved for displayed amount.  |                            |                         |                     |                       |                       |
| Rate reduced due to application of levy excess fund.   |                            |                         |                     |                       |                       |
| <b>1182</b>  | <b>FIRE EQUIPMENT DEBT</b> | \$123,740               | \$647,709,539       | \$117,883             | \$0.0182              |
| Budget approved for displayed amount.  |                            |                         |                     |                       |                       |
| Rate reduced due to reduction of operating balance according to IC 6-1.1-17-22.                    |                            |                         |                     |                       |                       |
| <b>1312</b>  | <b>RECREATION</b>          | \$70,000                | \$688,810,604       | \$19,976              | \$0.0029              |
| Budget approved for displayed amount.  |                            |                         |                     |                       |                       |
| Rate reduced due to increased assessed valuation.  |                            |                         |                     |                       |                       |
| <b>Unit Total:</b>   |                            | <b>\$687,529</b>        |                     | <b>\$490,260</b>      | <b>\$0.0742</b>       |

**IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.**

**STATE OF INDIANA**  
**DEPARTMENT OF LOCAL GOVERNMENT FINANCE**  
**2022 Budget Order**

**County: 74 Spencer**  
**Unit: 0458 ROCKPORT CIVIL CITY**

| <u>Fund</u>   | <u>Fund Name</u>                 | <u>Certified Budget</u> | <u>Certified AV</u> | <u>Certified Levy</u> | <u>Certified Rate</u> |
|---|----------------------------------|-------------------------|---------------------|-----------------------|-----------------------|
| 0061  | RAINY DAY                        | \$0                     | \$41,101,065        | \$0                   | \$0.0000              |
| 0101  | GENERAL                          | \$570,164               | \$41,101,065        | \$449,933             | \$1.0947              |
| Budget approved for displayed amount.                                     |                                  |                         |                     |                       |                       |
| Rate reduced to remain within statutory levy limitation.                  |                                  |                         |                     |                       |                       |
| 0706  | LOCAL ROAD & STREET              | \$25,000                | \$41,101,065        | \$0                   | \$0.0000              |
| Budget approved for displayed amount.                                     |                                  |                         |                     |                       |                       |
| 0708  | MOTOR VEHICLE HIGHWAY            | \$312,030               | \$41,101,065        | \$99,999              | \$0.2433              |
| Budget approved for displayed amount.                                     |                                  |                         |                     |                       |                       |
| Rate reduced due to increased assessed valuation.                         |                                  |                         |                     |                       |                       |
| 1303  | PARK                             | \$170,100               | \$41,101,065        | \$159,965             | \$0.3892              |
| Budget approved for displayed amount.                                     |                                  |                         |                     |                       |                       |
| Rate reduced due to increased assessed valuation.                         |                                  |                         |                     |                       |                       |
| 2120  | CEMETERY                         | \$0                     | \$41,101,065        | \$0                   | \$0.0000              |
| 2379  | CUMULATIVE CAPITAL IMP (CIG TAX) | \$0                     | \$41,101,065        | \$0                   | \$0.0000              |
| 2391  | CUMULATIVE CAPITAL DEVELOPMENT   | \$0                     | \$41,101,065        | \$20,551              | \$0.0500              |
| Cum Rate reduced according to calculation described in IC 6-1.1-18.5-9.8. |                                  |                         |                     |                       |                       |
| 6402  | TRASH / SANITATION - OPERATING   | \$83,000                | \$41,101,065        | \$0                   | \$0.0000              |
| Budget approved for displayed amount.                                     |                                  |                         |                     |                       |                       |
| Unit Total:   |                                  | \$1,160,294             |                     | \$730,448             | \$1.7772              |

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

**STATE OF INDIANA**  
**DEPARTMENT OF LOCAL GOVERNMENT FINANCE**  
**2022 Budget Order**

**County: 74 Spencer**  
**Unit: 0870 CHRISNEY CIVIL TOWN**

| <u>Fund</u>  | <u>Fund Name</u>        | <u>Certified Budget</u> | <u>Certified AV</u> | <u>Certified Levy</u> | <u>Certified Rate</u> |
|--|-------------------------|-------------------------|---------------------|-----------------------|-----------------------|
| 0061   | RAINY DAY               | \$0                     | \$7,760,724         | \$0                   | \$0.0000              |
| 0101   | GENERAL                 | \$117,626               | \$7,760,724         | \$62,412              | \$0.8042              |
| Budget approved for displayed amount.                    |                         |                         |                     |                       |                       |
| Rate reduced to remain within statutory levy limitation. |                         |                         |                     |                       |                       |
| 0706   | LOCAL ROAD & STREET     | \$2,925                 | \$7,760,724         | \$0                   | \$0.0000              |
| Budget approved for displayed amount.                    |                         |                         |                     |                       |                       |
| 0708   | MOTOR VEHICLE HIGHWAY   | \$30,000                | \$7,760,724         | \$0                   | \$0.0000              |
| Budget approved for displayed amount.                    |                         |                         |                     |                       |                       |
| 1191   | CUMULATIVE FIRE SPECIAL | \$51,900                | \$7,760,724         | \$1,296               | \$0.0167              |
| Budget approved for displayed amount.                    |                         |                         |                     |                       |                       |
| Rate Approved.   |                         |                         |                     |                       |                       |
| 2120   | CEMETERY                | \$260                   | \$7,760,724         | \$497                 | \$0.0064              |
| Budget approved for displayed amount.                    |                         |                         |                     |                       |                       |
| Rate reduced due to increased assessed valuation.        |                         |                         |                     |                       |                       |
| Unit Total:  |                         | \$202,711               |                     | \$64,205              | \$0.8273              |

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

**STATE OF INDIANA**  
**DEPARTMENT OF LOCAL GOVERNMENT FINANCE**  
**2022 Budget Order**

**County: 74 Spencer**  
**Unit: 0871 DALE CIVIL TOWN**

**Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.**

| <u>Fund</u>                                       | <u>Fund Name</u>                        | <u>Certified Budget</u> | <u>Certified AV</u> | <u>Certified Levy</u> | <u>Certified Rate</u> |
|---|---|-------------------------|---------------------|-----------------------|-----------------------|
| <b>0061</b>                                       | <b>RAINY DAY</b>                        | \$2,000                 | \$55,403,532        | \$0                   | \$0.0000              |
| Budget approved for displayed amount.             |   |                         |                     |                       |                       |
| <b>0101</b>                                       | <b>GENERAL</b>                          | \$412,379               | \$55,403,532        | \$319,235             | \$0.5762              |
| Budget approved for displayed amount.             |   |                         |                     |                       |                       |
| Rate reduced due to increased assessed valuation. |   |                         |                     |                       |                       |
| <b>0706</b>                                       | <b>LOCAL ROAD &amp; STREET</b>          | \$16,000                | \$55,403,532        | \$0                   | \$0.0000              |
| Budget approved for displayed amount.             |   |                         |                     |                       |                       |
| <b>0708</b>                                       | <b>MOTOR VEHICLE HIGHWAY</b>            | \$135,366               | \$55,403,532        | \$0                   | \$0.0000              |
| Budget approved for displayed amount.             |   |                         |                     |                       |                       |
| <b>1301</b>                                       | <b>PARK &amp; RECREATION</b>            | \$139,000               | \$55,403,532        | \$69,975              | \$0.1263              |
| Budget approved for displayed amount.             |   |                         |                     |                       |                       |
| Rate reduced due to increased assessed valuation. |   |                         |                     |                       |                       |
| <b>2379</b>                                       | <b>CUMULATIVE CAPITAL IMP (CIG TAX)</b> | \$16,000                | \$55,403,532        | \$0                   | \$0.0000              |
| Budget approved for displayed amount.             |   |                         |                     |                       |                       |
| <b>2391</b>                                       | <b>CUMULATIVE CAPITAL DEVELOPMENT</b>   | \$20,000                | \$55,403,532        | \$27,702              | \$0.0500              |
| Budget approved for displayed amount.             |   |                         |                     |                       |                       |
| Rate Approved.                                    |   |                         |                     |                       |                       |
| <b>Unit Total:</b>                                |   | <b>\$740,745</b>        |                     | <b>\$416,912</b>      | <b>\$0.7525</b>       |

**IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.**

**STATE OF INDIANA**  
**DEPARTMENT OF LOCAL GOVERNMENT FINANCE**  
**2022 Budget Order**

**County: 74 Spencer**  
**Unit: 0872 GENTRYVILLE CIVIL TOWN**

**Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.**

| <u>Fund</u>   | <u>Fund Name</u>                        | <u>Certified Budget</u> | <u>Certified AV</u> | <u>Certified Levy</u> | <u>Certified Rate</u> |
|---|---|-------------------------|---------------------|-----------------------|-----------------------|
| <b>0101</b>   | <b>GENERAL</b>                          | \$45,320                | \$3,604,533         | \$32,048              | \$0.8891              |
| Budget approved for displayed amount.                                     |   |                         |                     |                       |                       |
| Rate reduced due to increased assessed valuation.                         |   |                         |                     |                       |                       |
| <b>0706</b>   | <b>LOCAL ROAD &amp; STREET</b>          | \$4,000                 | \$3,604,533         | \$0                   | \$0.0000              |
| Budget approved for displayed amount.                                     |   |                         |                     |                       |                       |
| <b>0708</b>   | <b>MOTOR VEHICLE HIGHWAY</b>            | \$22,000                | \$3,604,533         | \$0                   | \$0.0000              |
| Budget approved for displayed amount.                                     |   |                         |                     |                       |                       |
| <b>2379</b>   | <b>CUMULATIVE CAPITAL IMP (CIG TAX)</b> | \$3,000                 | \$3,604,533         | \$0                   | \$0.0000              |
| Budget approved for displayed amount.                                     |   |                         |                     |                       |                       |
| <b>2391</b>   | <b>CUMULATIVE CAPITAL DEVELOPMENT</b>   | \$5,000                 | \$3,604,533         | \$1,687               | \$0.0468              |
| Budget approved for displayed amount.                                     |   |                         |                     |                       |                       |
| Cum Rate reduced according to calculation described in IC 6-1.1-18.5-9.8. |   |                         |                     |                       |                       |
| <b>Unit Total:</b>  |   | <b>\$79,320</b>         |                     | <b>\$33,735</b>       | <b>\$0.9359</b>       |

**IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.**

**STATE OF INDIANA**  
**DEPARTMENT OF LOCAL GOVERNMENT FINANCE**  
**2022 Budget Order**

**County: 74 Spencer**  
**Unit: 0873 GRANDVIEW CIVIL TOWN**

**Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.**

| <u>Fund</u>                                       | <u>Fund Name</u>                        | <u>Certified Budget</u> | <u>Certified AV</u> | <u>Certified Levy</u> | <u>Certified Rate</u> |
|---|---|-------------------------|---------------------|-----------------------|-----------------------|
| <b>0101</b>                                       | <b>GENERAL</b>                          | \$142,450               | \$11,845,102        | \$93,387              | \$0.7884              |
| Budget approved for displayed amount.             |   |                         |                     |                       |                       |
| Rate reduced due to increased assessed valuation. |   |                         |                     |                       |                       |
| <b>0706</b>                                       | <b>LOCAL ROAD &amp; STREET</b>          | \$4,000                 | \$11,845,102        | \$0                   | \$0.0000              |
| Budget approved for displayed amount.             |   |                         |                     |                       |                       |
| <b>0708</b>                                       | <b>MOTOR VEHICLE HIGHWAY</b>            | \$51,600                | \$11,845,102        | \$19,995              | \$0.1688              |
| Budget approved for displayed amount.             |   |                         |                     |                       |                       |
| Rate reduced due to increased assessed valuation. |   |                         |                     |                       |                       |
| <b>2120</b>                                       | <b>CEMETERY</b>                         | \$6,500                 | \$11,845,102        | \$0                   | \$0.0000              |
| Budget approved for displayed amount.             |   |                         |                     |                       |                       |
| <b>2379</b>                                       | <b>CUMULATIVE CAPITAL IMP (CIG TAX)</b> | \$3,000                 | \$11,845,102        | \$0                   | \$0.0000              |
| Budget approved for displayed amount.             |   |                         |                     |                       |                       |
| <b>Unit Total:</b>                                |   | <b>\$207,550</b>        |                     | <b>\$113,382</b>      | <b>\$0.9572</b>       |

**IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.**

**STATE OF INDIANA**  
**DEPARTMENT OF LOCAL GOVERNMENT FINANCE**  
**2022 Budget Order**

**County: 74 Spencer**  
**Unit: 0874 SANTA CLAUS CIVIL TOWN**

| <u>Fund</u>   | <u>Fund Name</u>                        | <u>Certified Budget</u> | <u>Certified AV</u> | <u>Certified Levy</u> | <u>Certified Rate</u> |
|---|---|-------------------------|---------------------|-----------------------|-----------------------|
| <b>0061</b>   | <b>RAINY DAY</b>                        | \$75,000                | \$181,759,024       | \$0                   | \$0.0000              |
| Budget approved for displayed amount.                                     |   |                         |                     |                       |                       |
| <b>0101</b>   | <b>GENERAL</b>                          | \$818,180               | \$181,759,024       | \$641,609             | \$0.3530              |
| Budget approved for displayed amount.                                     |   |                         |                     |                       |                       |
| Rate reduced to remain within statutory levy limitation.                  |   |                         |                     |                       |                       |
| <b>0706</b>   | <b>LOCAL ROAD &amp; STREET</b>          | \$60,000                | \$181,759,024       | \$0                   | \$0.0000              |
| Budget approved for displayed amount.                                     |   |                         |                     |                       |                       |
| <b>0708</b>   | <b>MOTOR VEHICLE HIGHWAY</b>            | \$219,300               | \$181,759,024       | \$0                   | \$0.0000              |
| Budget approved for displayed amount.                                     |   |                         |                     |                       |                       |
| <b>1092</b>   | <b>CUMULATIVE BUILDING</b>              | \$25,000                | \$181,759,024       | \$30,354              | \$0.0167              |
| Budget approved for displayed amount.                                     |   |                         |                     |                       |                       |
| Rate Approved.  |   |                         |                     |                       |                       |
| <b>1191</b>   | <b>CUMULATIVE FIRE SPECIAL</b>          | \$5,000                 | \$181,759,024       | \$33,807              | \$0.0186              |
| Budget approved for displayed amount.                                     |   |                         |                     |                       |                       |
| Rate Approved.  |   |                         |                     |                       |                       |
| <b>1312</b>   | <b>RECREATION</b>                       | \$151,950               | \$181,759,024       | \$127,958             | \$0.0704              |
| Budget approved for displayed amount.                                     |   |                         |                     |                       |                       |
| Rate reduced due to increased assessed valuation.                         |   |                         |                     |                       |                       |
| <b>2379</b>   | <b>CUMULATIVE CAPITAL IMP (CIG TAX)</b> | \$50,000                | \$181,759,024       | \$0                   | \$0.0000              |
| Budget approved for displayed amount.                                     |   |                         |                     |                       |                       |
| <b>2391</b>   | <b>CUMULATIVE CAPITAL DEVELOPMENT</b>   | \$25,000                | \$181,759,024       | \$86,699              | \$0.0477              |
| Budget approved for displayed amount.                                     |   |                         |                     |                       |                       |
| Cum Rate reduced according to calculation described in IC 6-1.1-18.5-9.8. |   |                         |                     |                       |                       |

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|                                     |         |               |     |          |
|-------------------------------------|---------|---------------|-----|----------|
| <b>2430 REDEVELOPMENT - GENERAL</b> | \$3,000 | \$181,759,024 | \$0 | \$0.0000 |
|-------------------------------------|---------|---------------|-----|----------|

Budget approved for displayed amount.

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|                    |                    |                  |                 |
|--------------------|--------------------|------------------|-----------------|
| <b>Unit Total:</b> | <b>\$1,432,430</b> | <b>\$920,427</b> | <b>\$0.5064</b> |
|--------------------|--------------------|------------------|-----------------|

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**STATE OF INDIANA**  
**DEPARTMENT OF LOCAL GOVERNMENT FINANCE**  
**2022 Budget Order**

**County: 74 Spencer**  
**Unit: 0973 RICHLAND CIVIL TOWN**

| <u>Fund</u>   | <u>Fund Name</u>                        | <u>Certified Budget</u> | <u>Certified AV</u> | <u>Certified Levy</u> | <u>Certified Rate</u> |
|---|---|-------------------------|---------------------|-----------------------|-----------------------|
| <b>0101</b>   | <b>GENERAL</b>                          | \$115,000               | \$7,142,687         | \$78,812              | \$1.1034              |
| Budget approved for displayed amount.   |   |                         |                     |                       |                       |
| Rate reduced due to increased assessed valuation.   |   |                         |                     |                       |                       |
| <b>0706</b>   | <b>LOCAL ROAD &amp; STREET</b>          | \$5,000                 | \$7,142,687         | \$0                   | \$0.0000              |
| Budget approved for displayed amount.   |   |                         |                     |                       |                       |
| <b>0708</b>   | <b>MOTOR VEHICLE HIGHWAY</b>            | \$30,000                | \$7,142,687         | \$10,000              | \$0.1400              |
| Budget approved for displayed amount.   |   |                         |                     |                       |                       |
| Rate reduced due to increased assessed valuation.   |   |                         |                     |                       |                       |
| <b>2379</b>   | <b>CUMULATIVE CAPITAL IMP (CIG TAX)</b> | \$2,500                 | \$7,142,687         | \$0                   | \$0.0000              |
| Budget approved for displayed amount.   |   |                         |                     |                       |                       |
| <b>2391</b>   | <b>CUMULATIVE CAPITAL DEVELOPMENT</b>   | \$3,000                 | \$7,142,687         | \$3,571               | \$0.0500              |
| Budget approved for displayed amount.   |   |                         |                     |                       |                       |
| Cumulative fund rate cannot be increased over previous years rate until the fund is re-established. |   |                         |                     |                       |                       |
| <b>Unit Total:</b>  |   | <b>\$155,500</b>        |                     | <b>\$92,383</b>       | <b>\$1.2934</b>       |

**IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.**

**STATE OF INDIANA  
DEPARTMENT OF LOCAL GOVERNMENT FINANCE  
2022 Budget Order**

**County: 74 Spencer**

**Unit: 7385 NORTH SPENCER COUNTY SCHOOL CORPORATION**

| <u>Fund</u>   | <u>Fund Name</u>           | <u>Certified Budget</u> | <u>Certified AV</u> | <u>Certified Levy</u> | <u>Certified Rate</u> |
|---|----------------------------|-------------------------|---------------------|-----------------------|-----------------------|
| <b>0061</b>   | <b>RAINY DAY</b>           | \$2,000,000             | \$1,074,702,577     | \$0                   | \$0.0000              |
| Budget approved for displayed amount.   |                            |                         |                     |                       |                       |
| <b>0180</b>   | <b>DEBT SERVICE</b>        | \$2,582,000             | \$1,074,702,577     | \$1,881,804           | \$0.1751              |
| Budget approved for displayed amount.   |                            |                         |                     |                       |                       |
| Rate reduced due to reduction of operating balance according to IC 6-1.1-17-22.                   |                            |                         |                     |                       |                       |
| <b>0186</b>   | <b>SCHOOL PENSION DEBT</b> | \$289,775               | \$1,074,702,577     | \$180,550             | \$0.0168              |
| Budget approved for displayed amount.   |                            |                         |                     |                       |                       |
| Rate reduced due to reduction of operating balance according to IC 6-1.1-17-22.                   |                            |                         |                     |                       |                       |
| <b>3101</b>   | <b>EDUCATION</b>           | \$15,033,615            | \$1,074,702,577     | \$0                   | \$0.0000              |
| Budget has been decreased because projected revenues are insufficient to fund the adopted budget. |                            |                         |                     |                       |                       |
| <b>3300</b>   | <b>OPERATIONS</b>          | \$6,693,683             | \$1,074,702,577     | \$5,235,951           | \$0.4872              |
| Budget approved for displayed amount.   |                            |                         |                     |                       |                       |
| Rate adjusted for school pension levy.  |                            |                         |                     |                       |                       |
| <b>Unit Total:</b>  |                            | <b>\$26,599,073</b>     |                     | <b>\$7,298,305</b>    | <b>\$0.6791</b>       |

**IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.**

**STATE OF INDIANA**  
**DEPARTMENT OF LOCAL GOVERNMENT FINANCE**  
**2022 Budget Order**

**County: 74 Spencer**

**Unit: 7445 SOUTH SPENCER COUNTY SCHOOL CORPORATION**

| <u>Fund</u>   | <u>Fund Name</u> | <u>Certified Budget</u> | <u>Certified AV</u> | <u>Certified Levy</u> | <u>Certified Rate</u> |
|---|------------------|-------------------------|---------------------|-----------------------|-----------------------|
| 0061  | RAINY DAY        | \$0                     | \$812,495,557       | \$0                   | \$0.0000              |
| 0180  | DEBT SERVICE     | \$1,488,819             | \$812,495,557       | \$1,370,680           | \$0.1687              |
| Budget approved for displayed amount.   |                  |                         |                     |                       |                       |
| Rate reduced due to reduction of operating balance according to IC 6-1.1-17-22. |                  |                         |                     |                       |                       |
| 3101  | EDUCATION        | \$8,487,000             | \$812,495,557       | \$0                   | \$0.0000              |
| Budget approved for displayed amount.   |                  |                         |                     |                       |                       |
| 3300  | OPERATIONS       | \$7,820,000             | \$812,495,557       | \$4,033,228           | \$0.4964              |
| Budget approved for displayed amount.   |                  |                         |                     |                       |                       |
| Rate reduced due to increased assessed valuation.                               |                  |                         |                     |                       |                       |
| <b>Unit Total:</b>  |                  | <b>\$17,795,819</b>     |                     | <b>\$5,403,908</b>    | <b>\$0.6651</b>       |

**IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.**

**STATE OF INDIANA**  
**DEPARTMENT OF LOCAL GOVERNMENT FINANCE**  
**2022 Budget Order**

**County: 74 Spencer**

**Unit: 0294 SPENCER COUNTY PUBLIC LIBRARY**

**Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.**

| <u>Fund</u>                                       | <u>Fund Name</u>            | <u>Certified Budget</u> | <u>Certified AV</u> | <u>Certified Levy</u> | <u>Certified Rate</u> |
|---|-----------------------------|-------------------------|---------------------|-----------------------|-----------------------|
| 0061  | RAINY DAY                   | \$100,000               | \$847,547,840       | \$0                   | \$0.0000              |
| Budget approved for displayed amount.             |                             |                         |                     |                       |                       |
| 0101  | GENERAL                     | \$1,577,965             | \$847,547,840       | \$1,299,291           | \$0.1533              |
| Budget approved for displayed amount.             |                             |                         |                     |                       |                       |
| Rate reduced due to increased assessed valuation. |                             |                         |                     |                       |                       |
| 2011  | LIBRARY IMPROVEMENT RESERVE | \$0                     | \$847,547,840       | \$0                   | \$0.0000              |
| Unit Total:                                       |                             | \$1,677,965             |                     | \$1,299,291           | \$0.1533              |

**IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.**

**STATE OF INDIANA  
DEPARTMENT OF LOCAL GOVERNMENT FINANCE  
2022 Budget Order**

**County: 74 Spencer**

**Unit: 0301 LINCOLN HERITAGE PUBLIC LIBRARY**

**Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.**

| <u>Fund</u> | <u>Fund Name</u> | <u>Certified Budget</u> | <u>Certified AV</u> | <u>Certified Levy</u> | <u>Certified Rate</u> |
|-------------|------------------|-------------------------|---------------------|-----------------------|-----------------------|
| 0101        | GENERAL          | \$611,365               | \$1,039,650,294     | \$469,922             | \$0.0452              |

Budget approved for displayed amount.

Rate reduced due to increased assessed valuation.

|      |                             |           |                 |     |          |
|------|-----------------------------|-----------|-----------------|-----|----------|
| 2011 | LIBRARY IMPROVEMENT RESERVE | \$100,000 | \$1,039,650,294 | \$0 | \$0.0000 |
|------|-----------------------------|-----------|-----------------|-----|----------|

Budget approved for displayed amount.

|                    |  |                  |  |                  |                 |
|--------------------|--|------------------|--|------------------|-----------------|
| <b>Unit Total:</b> |  | <b>\$711,365</b> |  | <b>\$469,922</b> | <b>\$0.0452</b> |
|--------------------|--|------------------|--|------------------|-----------------|

**IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be received to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.**

**STATE OF INDIANA**  
**DEPARTMENT OF LOCAL GOVERNMENT FINANCE**  
**2022 Budget Order**

**County: 74 Spencer**

**Unit: 0960 CARTER FIRE PROTECTION DISTRICT**

**Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.**

| <u>Fund</u> | <u>Fund Name</u>     | <u>Certified Budget</u> | <u>Certified AV</u> | <u>Certified Levy</u> | <u>Certified Rate</u> |
|-------------|----------------------|-------------------------|---------------------|-----------------------|-----------------------|
| 8603        | SPECIAL FIRE GENERAL | \$160,000               | \$145,675,544       | \$116,977             | \$0.0803              |

Budget approved for displayed amount.

Rate reduced due to increased assessed valuation.

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|                    |                  |                  |                 |
|--------------------|------------------|------------------|-----------------|
| <b>Unit Total:</b> | <b>\$160,000</b> | <b>\$116,977</b> | <b>\$0.0803</b> |
|--------------------|------------------|------------------|-----------------|

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IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.

**STATE OF INDIANA  
DEPARTMENT OF LOCAL GOVERNMENT FINANCE  
2022 Budget Order**

**County: 74 Spencer**

**Unit: 1068 SPENCER COUNTY SOLID WASTE MANAGEMENT DISTRICT**

**Pursuant to IC 6-1.1-17-16(c), this unit qualified for a shortened review by the Department.**

| <u>Fund</u> | <u>Fund Name</u>                  | <u>Certified Budget</u> | <u>Certified AV</u> | <u>Certified Levy</u> | <u>Certified Rate</u> |
|-------------|-----------------------------------|-------------------------|---------------------|-----------------------|-----------------------|
| 8210        | SPECIAL SOLID WASTE<br>MANAGEMENT | \$938,779               | \$1,887,198,134     | \$473,687             | \$0.0251              |

Budget approved for displayed amount.

Rate reduced due to increased assessed valuation.

|                    |  |                  |  |                  |                 |
|--------------------|--|------------------|--|------------------|-----------------|
| <b>Unit Total:</b> |  | <b>\$938,779</b> |  | <b>\$473,687</b> | <b>\$0.0251</b> |
|--------------------|--|------------------|--|------------------|-----------------|

**IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be received to the "Levy Excess Fund" unless the amount in any calendar year is less than \$100.00 for a civil taxing unit or \$10,000.00 for a school corporation.**